

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Mississinewa Community School Corp (2855)**

Mississinewa Community School Corp (2855)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$12,298,807	60.9%	\$14,349,570	61.3%	\$14,190,765	58.8%	\$12,565,151	54.3%
Student Instructional Support	\$1,915,803	9.5%	\$2,202,242	9.4%	\$2,142,347	8.9%	\$2,228,991	9.6%
Overhead and Operational Nonoperational	\$3,409,884	16.9%	\$4,522,624	19.3%	\$5,309,683	22.0%	\$5,906,758	25.5%
Nonoperational	\$2,579,082	12.8%	\$2,344,673	10.0%	\$2,503,262	10.4%	\$2,442,773	10.6%
Grand Total	\$20,203,577		\$23,419,109		\$24,146,057		\$23,143,673	

Student Instructional Expenditures (Academic Achievement plus Support)

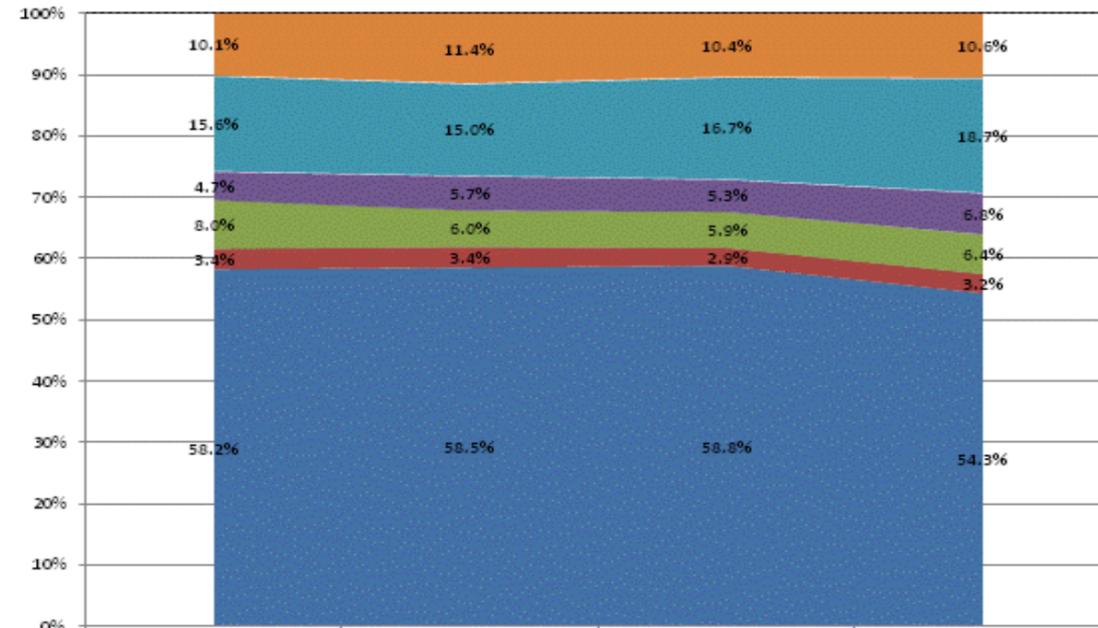
FY 2006
70.4%

FY 2009
70.7%

FY 2013
67.6%

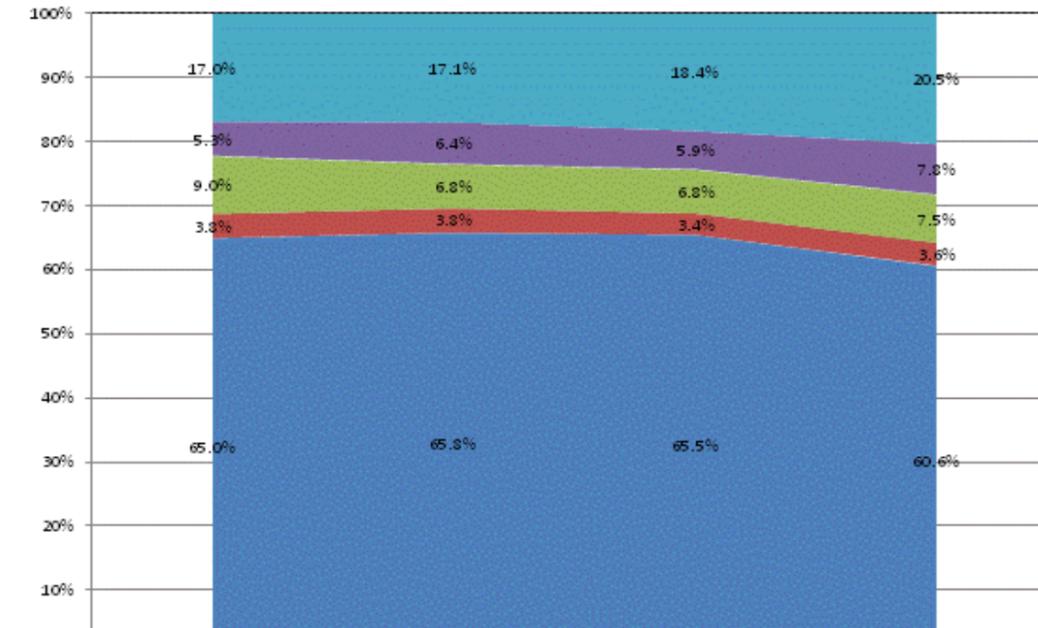
FY 2014
63.9%

All Expenditures



Non-Operational	10.1%	11.4%	10.4%	10.6%
Other Overhead and Operational	15.6%	15.0%	16.7%	18.7%
Corporation Administration	4.7%	5.7%	5.3%	6.8%
School Administration	8.0%	6.0%	5.9%	6.4%
Other Student Instructional Support	3.4%	3.4%	2.9%	3.2%
Student Academic Achievement	58.2%	58.5%	58.8%	54.3%

Operational Expenditures Only



Other Overhead and Operational	17.0%	17.1%	18.4%	20.5%
Corporation Administration	5.3%	6.4%	5.9%	7.8%
School Administration	9.0%	6.8%	6.8%	7.5%
Other Student Instructional Support	3.8%	3.8%	3.4%	3.6%
Student Academic Achievement	65.0%	65.8%	65.5%	60.6%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$229,677	N/A	N/A	N/A
11100 Regular Programs; Elementary	\$2,535,680	\$3,708,997	\$4,017,996	\$3,741,047	48%	1%	-7%
11200 Regular Programs; Middle/Junior High	\$975,114	\$1,390,930	\$1,693,627	\$1,812,854	86%	30%	7%
11300 Regular Programs; High School	\$1,914,836	\$2,696,696	\$2,935,588	\$2,543,694	33%	-6%	-13%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$23,000	\$34,200	\$44,100	\$14,881	-35%	-56%	-66%
11430 Vocational Education; Distributive Education	\$62,854	\$65,740	\$49,523	\$57,355	-9%	-13%	16%
11450 Vocational Education; Consumer and Homemaking	\$114,552	\$85,170	\$1,816	\$0	-100%	-100%	-100%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$15,739	\$49,088	\$125,166	N/A	> 500%	155%
12110 Gifted And Talented; Gifted and Talented	\$10,850	\$37,232	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$21,170	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$149,177	\$274,498	\$199,410	\$215,209	44%	-22%	8%
12230 Mental Disabilities; Severe Mental Disabilities	\$354,533	\$464,647	\$464,529	\$434,530	23%	-6%	-6%
12310 Physical Impairment; Orthopedic Impairment	\$1,057	\$0	\$0	\$0	-100%	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$1,673	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$16,773	\$18,534	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$4,813	\$19,097	\$4,471	\$6,420	33%	-66%	44%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$258,037	\$445,736	\$303,271	\$330,625	28%	-26%	9%
12510 Culturally Different; Communication Disorders	\$105,573	\$144,706	\$187,262	\$191,168	81%	32%	2%
12520 Culturally Different; Compensatory	\$695	\$1,237	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$448,695	\$522,564	\$544,794	\$598,204	33%	14%	10%
12810 Special Education Preschool	\$78,292	\$182,700	\$246,090	\$225,696	188%	24%	-8%
12900 Other Special Programs	\$3,898	\$428,100	\$47,827	\$69,473	> 500%	-84%	45%
14300 Summer School Programs; High School	\$40,360	\$3,380	\$378	\$39,093	-3%	> 500%	> 500%
16100 Remediation Testing	\$114,690	\$78,843	\$17,963	\$4,454	-96%	-94%	-75%
16200 Preventive Remediation	\$31,300	\$0	\$0	\$1,755	-94%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$2,219,691	\$3,142,870	\$2,697,618	\$1,130,284	-49%	-64%	-58%
22110 Improvement of Instruction; Service Area Direction	\$0	\$72,680	\$23,304	\$0	N/A	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,657	\$0	\$0	\$2,227	-71%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$61,743	\$8,395	\$70,000	\$1,343	-98%	-84%	-98%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$16,360	\$100,662	N/A	N/A	> 500%
22220 Library/Media Services; School Library	\$207,873	\$236,045	\$199,047	\$230,512	11%	-2%	16%
22230 Library/Media Services; Audiovisual	\$15,419	\$10,937	\$16,424	\$11,607	-25%	6%	-29%
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$345	\$18,833	\$36,021	N/A	> 500%	91%
22340 Instruction, Related Technology; Systems Application Development	\$0	\$9,954	\$30,922	\$8,435	N/A	-15%	-73%
22360 Instruction, Related Technology; Network Support	\$127,366	\$155,225	\$296,926	\$401,087	215%	158%	35%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$17,434	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$55,771	\$13,599	\$0	N/A	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$53,853	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$273	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$448,249	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$10,386,904	\$14,349,570	\$14,190,765	\$12,565,151	21%	-12%	-11%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$55,301	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$206,973	\$204,754	\$181,037	\$162,084	-22%	-21%	-10%
21340 Health Services; Nurse Services	\$42,221	\$98,106	\$73,070	\$74,490	76%	-24%	2%
21390 Health Services; Other Health Services	\$18,220	\$36,251	\$2,880	\$26,379	45%	-27%	> 500%
21420 Psychological Testing	\$53,041	\$93,217	\$54,870	\$37,284	-30%	-60%	-32%

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21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$112,028	\$141,434	\$147,276	N/A	31%	4%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$6,562	\$14,658	N/A	N/A	123%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$41,608	\$0	\$3,491	N/A	-92%	N/A
21810 Special Education Administration; Service Area Direction	\$322,123	\$303,959	\$251,841	\$274,237	-15%	-10%	9%
21990 Other Support Services, Students; Other Student Services	\$0	\$449	\$0	\$2,294	N/A	411%	N/A
24100 Office of The Principal	\$841,092	\$1,311,871	\$1,430,653	\$1,486,799	77%	13%	4%
Student Instructional Support Total	\$1,538,971	\$2,202,242	\$2,142,347	\$2,228,991	45%	1%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$16,100	\$14,671	\$35,791	\$60,369	275%	311%	69%
23150 Board of Education; Legal Services	\$5,895	\$28,916	\$4,333	\$11,053	88%	-62%	155%
23160 Board of Education; Promotion Expenses	\$3,512	\$3,245	\$2,401	\$2,405	-32%	-26%	0%
23210 Executive Administration; Office of The Superintendent	\$330,983	\$509,931	\$574,823	\$616,196	86%	21%	7%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$4,199	\$19,592	\$28,265	N/A	> 500%	44%
23290 Executive Administration; Other Executive Administration Services	\$13,625	\$60,517	\$154,332	\$164,444	> 500%	172%	7%
25110 Fiscal Services; Office of The Business Manager	\$80,366	\$117,425	\$129,072	\$130,970	63%	12%	1%
25180 Fiscal Services; Property Accounting	\$6,265	\$2,685	\$9,250	\$4,825	-23%	80%	-48%
25191 Other Fiscal Services; Refund of Revenue	\$1,749	\$1,824	\$0	\$108,108	> 500%	> 500%	N/A
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$348	\$3,326	N/A	N/A	> 500%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$3,826	\$6,024	\$7,736	N/A	102%	28%
25196 Other Fiscal Services; Cash Change	\$1,082	\$1,343	\$788	\$872	-19%	-35%	11%
25199 Other Fiscal Services; Other	\$1,923	\$0	\$0	\$0	-100%	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$0	\$1,028	\$646	\$435	N/A	-58%	-33%
25750 Personnel Services; Health Services	\$1,054	\$29,609	\$1,159	\$1,615	53%	-95%	39%
25790 Personnel Services; Other Professional Services	\$0	\$2,430	\$0	\$0	N/A	-100%	N/A
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$53,191	\$36,501	\$97,291	N/A	83%	167%
25840 Administrative Technology Services; Systems Operations	\$0	\$194	\$0	\$90	N/A	-54%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$25,810	\$5,868	\$10,874	N/A	-58%	85%
25940 Settlements	\$15,500	\$0	\$0	\$0	-100%	N/A	N/A
25990 Other Support Services, Central	\$0	\$299,345	\$303,899	\$319,664	N/A	7%	5%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$40,687	\$61,090	\$116,149	\$71,387	75%	17%	-39%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,058,597	\$1,471,088	\$1,611,072	\$1,659,197	57%	13%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$99,527	\$40,189	\$136,889	\$60,564	-39%	51%	-56%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$9,137	\$54,660	\$77,979	\$123,707	> 500%	126%	59%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$268	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$160,978	\$140,021	\$289,691	\$363,346	126%	159%	25%
27010 Student Transportation; Service Area Direction	\$48,607	\$95,800	\$82,943	\$77,492	59%	-19%	-7%
27100 Student Transportation; Vehicle Operation	\$273,578	\$348,175	\$383,546	\$417,609	53%	20%	9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$112,679	\$135,400	\$177,566	\$214,369	90%	58%	21%
27400 Student Transportation; Purchase of School Buses	\$102,385	\$153,553	\$0	\$169,504	66%	10%	N/A
27500 Student Transportation; Insurance on Buses	\$26,171	\$0	\$10,544	\$10,873	-58%	N/A	3%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$206	\$0	N/A	N/A	-100%
31100 Food Services Operations; Service Area Direction	\$29,788	\$30,317	\$31,742	\$27,918	-6%	-8%	-12%
31200 Food Services Operations; Food Preparation and Dispensing	\$287,707	\$429,361	\$550,449	\$568,754	98%	32%	3%
31400 Food Services Operations; Food Purchases	\$283,295	\$402,781	\$556,081	\$572,580	102%	42%	3%
31900 Other Food Services	\$0	\$0	\$0	\$920	N/A	N/A	N/A
Overhead and Operational Total	\$3,011,458	\$4,522,624	\$5,309,683	\$5,906,758	96%	31%	11%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$996	\$0	\$0	N/A	-100%	N/A
33200 Community Recreation	\$25,968	\$15,295	\$21,935	\$19,731	-24%	29%	-10%

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33400 Athletic Coaches	\$189,192	\$198,391	\$204,677	\$206,313	9%	4%	1%
33990 Other Community Services; Other	\$356	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$4,445	\$105,817	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$6,195	\$18,092	\$3,575	\$3,025	-51%	-83%	-15%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,161,844	\$428,840	\$363,743	\$259,751	-78%	-39%	-29%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$192,939	\$296,282	\$237,182	N/A	23%	-20%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$43,775	\$41,465	\$45,507	N/A	4%	10%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$654	\$0	\$0	\$0	-100%	N/A	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$189	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$108,000	\$304,078	\$59,856	\$57,506	-47%	-81%	-4%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$12,866	\$73,046	\$167,582	N/A	> 500%	129%
51100 Debt Services; Principal on Debt; Bonds	\$160,000	\$195,000	\$230,000	\$245,000	53%	26%	7%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$78,897	\$77,745	N/A	N/A	-1%
52100 Debt Services; Interest on Debt; Bonds	\$100,201	\$66,863	\$31,549	\$20,945	-79%	-69%	-34%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$10,118	\$21,517	N/A	N/A	113%
54200 Common School Fund; Principal	\$761,721	\$351,286	\$654,255	\$672,608	-12%	91%	3%
54250 Common School Fund; Interest	\$0	\$410,435	\$433,863	\$408,361	N/A	-1%	-6%
Nonoperational Total	\$2,518,765	\$2,344,673	\$2,503,262	\$2,442,773	-3%	4%	-2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$194,687	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$742,362	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$61,945	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,308,649	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,162	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$438,675	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,747,480	\$0	\$0	\$0	N/A	N/A	N/A